

Article - Tax - General

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§13–1015.

(a) A person who willfully ships, imports, sells into or within, or transports within, this State cigarettes or other tobacco products on which the tobacco tax has not been paid in violation of Title 12 of this article or § 16–219, § 16–222, § 16.5–215, or § 16.5–216 of the Business Regulation Article is guilty of a felony and, on conviction, is subject to the penalties set forth in subsections (b) and (c) of this section.

(b) (1) For a first violation, a person is subject to a mandatory fine of \$150 for each carton of cigarettes or each package of other tobacco products transported.

(2) For each subsequent violation, a person is subject to a mandatory fine of \$300 for each carton of cigarettes or each package of other tobacco products transported.

(c) In addition to the mandatory fine set forth in subsection (b) of this section, for a first or subsequent violation, a person may be subject to imprisonment not exceeding 2 years.

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